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Chairman: Mr. Bródi ..... (Hungary)
Chairman of the Advisory Committee on Administrative and Budgetary Questions: Ms. McLurg

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The meeting was called to order at 10.15 a.m.

Agenda item 117: Review of the efficiency of the administrative and financial functioning of the United Nations (*continued*)

Proposed programme budget outline for the biennium 2010-2011 (A/63/600 and A/63/622)

1. **Mr. Yamazaki** (Controller), introducing the proposed programme budget outline for the biennium 2010-2011 (A/63/600), said that the outline had been prepared in accordance with the process set out in General Assembly resolution 41/213 and, after consideration and decision by the General Assembly, would be a guide to the Secretary-General when he prepared the proposed programme budget for 2010-2011.

2. The outline provided an indication of four elements: a preliminary estimate of resources to accommodate the proposed programme of activities during the biennium; priorities, reflecting general trends of a broad sectoral nature; real growth, positive or negative, compared with the previous budget; and the size of the contingency fund expressed as a percentage of overall resources.

3. The budget outline was not a preliminary programme budget; rather, it was a preliminary estimate of resources and could only be general in nature, attempting to establish broad resource projections developed at a high level of aggregation. The programme budget itself, which would come later in the process, would reflect detailed programming and the review and establishment of requirements at a detailed level.

4. A preliminary estimate of resources had been established by taking the initial appropriation for 2008-2009 of $4,171.4 million, to which had been added the additional funding of $36.2 million approved for special political missions, to reach a starting point of $4,207.6 million. That starting point had been adjusted by several factors: full provision for the continuation of the new posts approved for the current biennium; removal of one-time costs in 2008-2009; provision for programme changes in the biennium 2010-2011; and requirements for special political missions.

5. The full biennial provision in 2010-2011 for those posts that had been newly established in the biennium 2008-2009 and that were only partially funded in the current biennium would require an additional $44.3 million. The additional provision was required to maintain the regular budget established post staffing table at the level that had already been approved for 2008-2009.

6. One-time costs in 2008-2009 amounting to $31.4 million had been removed, as they would no longer be required for 2010-2011. They included amounts proposed and approved in the initial programme budget primarily for construction, alteration and improvement costs associated with the United Nations enterprise network, at Headquarters and at the United Nations Office at Vienna; the implementation of International Public Sector Accounting Standards (IPSAS), including training; the preparatory work of the twelfth United Nations Congress on Crime Prevention and resumed session of the Commission for Crime Prevention and Criminal Justice; the acquisition and replacement of equipment for the United Nations Military Observer Group in India and Pakistan (UNMOGIP); the acquisition of an electronic document and records management system; and the acquisition of security and safety equipment at Headquarters. That amount also included various one-time costs that had arisen from revised estimates and programme budget implications submitted by the Secretary-General subsequent to the preparation of the proposed programme budget.

7. Provision had been made for programme changes in the biennium 2010-2011 amounting to net projected requirements in the sum of $7.2 million. That amount provided for the continuing costs of the implementation of an enterprise resource planning system, training related to the implementation of IPSAS, which owing to delays would not be undertaken at the level anticipated in 2008-2009 and would gain momentum during the course of 2010-2011, and the continued strengthening of the United Nations Office at Nairobi and the United Nations High Commissioner for Refugees (UNHCR). Estimated requirements were also included for the holding of the Twelfth United Nations Congress on Crime Prevention and Criminal Justice, the Fourth United Nations Conference on the Least Developed Countries and for public information support related to the holding of other conferences and meetings. It was also anticipated that additional requirements would arise with regard to the operations of the International Court of Justice. The

proposed outline anticipated resource requirements in connection with a strengthened and unified security management system for the United Nations.

8. Several initiatives of which the General Assembly was currently seized or for which reports were to be submitted by the Secretary-General would, when considered and if adopted, have a significant bearing on the level of the proposed programme budget for the biennium 2010-2011. They included proposals on the administration of justice, costs associated with the capital master plan, the strengthened and unified security management system for the United Nations, after-service health insurance, construction in Baghdad and the study for the strategic heritage plan in Geneva. However, the extent of the requirements depended on decisions yet to be taken by the General Assembly.

9. Requirements for special political missions continued to increase significantly. Recalling that, in the context of the proposed programme budget outline for 2004-2005 (A/57/85), the Secretary-General had invited the General Assembly to consider whether special political missions were susceptible of treatment within the present regular budget procedures for estimating requirements, he noted that the Advisory Committee had stated its view that, since the requirements for special political missions were of a continuing nature, the associated estimates should continue to be included in the budget outline. The Advisory Committee had also expressed the view that the outline should provide a greater level of predictability of resources required for the following biennium, and should promote greater involvement of Member States in the budgetary process, thereby facilitating the broadest possible agreement on the programme budget. The Advisory Committee had observed that omitting requirements for special political missions ran counter to those purposes. In accordance with that guidance, subsequent budget outlines had included realistic estimates of requirements for special political missions.

10. When the outline was prepared, it had been estimated that the full biennial provision in 2010-2011 for special political missions currently existing in the biennium 2008-2009 would amount to $825.7 million. While some shifts in the composition of and resource allocation between special political missions were to be expected, the amount still represented a realistic overall estimate of requirements for 2008-2009. That was reflected in the outline as an increase of $390.2 million in the current provision. Considering the substantial increase in the requirements for special political missions, the Secretary-General was once again proposing that the General Assembly might wish to consider the question of the treatment of special political missions.

11. Turning to the second element, priorities reflecting trends of a broad sectoral nature, he pointed out that the priorities proposed in the outline for the biennium 2010-2011 were the same as those proposed for the strategic framework for the period 2010-2011. The proposed distribution of resources by parts of the budget reflecting those priorities was shown in the annex to the report.

12. With regard to the third element, positive or negative real growth compared with the previous budget, the preliminary estimate of $3,792.2 million, before inclusion of special political missions, represented an increase of $20.1 million, or 0.5 per cent, compared with the approved appropriations and related provisions for the biennium 2008-2009. Once required provisions for special political missions were included, the total preliminary estimate of $4,619.9 million would represent an increase of $412.3 million, or 9.8 per cent.

13. Turning to the fourth outline element, the size of the contingency fund expressed as a percentage of the overall level of resources, it was recommended that, in keeping with established practice, the level should again be set at 0.75 per cent, or $34.6 million, for the biennium 2010-2011.

14. He reminded the Committee that the outline was presented at the same rates as the current budget and did not contain any provision for inflation or for currency fluctuations. Those would be dealt with when the proposed programme budget was prepared.

15. **Ms. McLurg** (Chairman of the Advisory Committee on Administrative and Budgetary Questions), introducing the related report of the Advisory Committee on Administrative and Budgetary Questions (A/63/622), said that the programme budget outline should present the fullest possible picture of the Organization's estimates of resources for the coming biennium, yet the outline under consideration fell short of those requirements. The Advisory Committee had been informed that, if the budget outline were to include estimates for all items currently before the General Assembly and for reports yet to be issued, it would likely increase to a preliminary estimate of

some $5,187.1 million. The Advisory Committee recommended that the General Assembly should take into account that updated information when it considered the proposed programme budget outline.

16. With respect to the estimates for special political missions included in the budget outline, the Advisory Committee recommended that the Secretary-General should continue to present the estimates for special political missions in such a way as to readily identify the resources attributable to such missions, which would enable the General Assembly to better assess their impact on the outline. The Advisory Committee also recommended that the Secretary-General should use the same approach regarding special political missions in the proposed programme budget.

17. The Advisory Committee supported the Secretary-General's proposal to maintain the level of the contingency fund for the biennium 2010-2011 at 0.75 per cent of overall resources.

18. **Mr. Hunte** (Antigua and Barbuda), speaking on behalf of the Group of 77 and China, said that the Group fully endorsed the Advisory Committee's comments, and deeply regretted that the proposed programme budget outline for the biennium 2010-2011 had been introduced so late that it left insufficient time for proper consideration of that important item, in contravention of the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation. He hoped that situation would not recur.

19. Although the outline should have presented the fullest possible picture of the Organization's estimated requirements for 2010-2011, the Secretary-General was considering a number of proposals and reports that would lead to an increase in the preliminary estimates. The Advisory Committee had pointed out that a more realistic picture would increase the regular budget to some $5.2 billion.

20. Before the inclusion of special political missions, the preliminary estimate had amounted to $4,207.6 billion, representing a marginal increase of 0.5 per cent over the related provisions for the current biennium. Once again, activities related to security and human rights were the only areas in which significant growth was provided for. Cautioning the Secretariat not to repeat the mistakes of the previous budget, which had provided for zero nominal growth in development areas, he reiterated the great need for adequate resources to implement the development agenda mandated by the General Assembly. He wondered how much of the change in the proposed indicative resources in parts IV and V of the proposed programme budget outline had resulted from adjustments owing to delayed impact.

21. Under the Charter, the General Assembly was the only body authorized to consider and approve the United Nations budget and staff were appointed by the Secretary-General under the regulations established by the Assembly. Moreover, the role of the Fifth Committee in administrative and budgetary matters must be respected. The Main Committees must therefore desist from using the phrase "within existing resources" in their resolutions, which was contrary to rule 153 of the General Assembly's rules of procedure. He trusted that an instruction to that effect would be conveyed to the other Committees in writing.

22. With respect to the instruction given by the Secretary-General to all departments to achieve a 2 per cent reduction across the board in preparing for the current proposed budget outline, he reiterated the Group's position that the cut could not be reflected in the budget outline. It was time to recognize that there was a limit to what could be achieved by making savings and reallocating funds among activities. Eventually, the implementation of individual programmes and the overall work of the Organization would suffer. In addition, the Secretary-General had informed Member States at the sixty-second session that, by calling on the Secretariat to absorb the costs of new mandates that arose during the course of the biennium, they were undermining the funding mechanism of the Development Account.

23. Lastly, he agreed that the contingency fund should be maintained at 0.75 per cent of the preliminary estimates.

24. **Mr. Cazalet** (France), speaking on behalf of the European Union, said that the European Union was extremely concerned about the unusually late introduction of the proposed programme budget outline and called for measures to end that practice, which affected the quality of the Committee's deliberations.

25. The European Union, whose Member States were collectively the main contributor to the United Nations budget, was committed to providing adequate resources to fund the Organization's mandated activities. Some

of the reforms currently under discussion would have an impact on future budgets and would, in the long term, improve the Organization's functioning.

26. It was crucial for the Secretary-General and Member States to redeploy resources according to the priorities set by Member States, which relied on receiving information with enough lead time to make their decisions based on an overview of projected activities. The European Union noted with concern that the proposed programme budget outline was lacking in transparency, contained no figures on the cost of upcoming reforms and showed no clearly defined priorities. It would therefore work to create a clear overview that reflected the Organization's priorities and showed associated costs.

27. **Mr. Plunkett** (Canada), speaking also on behalf of Australia and New Zealand, said that it was inappropriate for Member States to face time constraints in considering the proposed budget outline, when the outline was intended to improve the budgetary process by increasing its predictability. Furthermore, many proposals currently before the Fifth Committee or soon to be presented were not reflected in the estimates or mentioned in the outline, thus threatening a continuation of the piecemeal approach to budgeting that the Committee had repeatedly criticized. He therefore welcomed the more realistic figure provided by the Advisory Committee.

28. Considering the nature of special political missions, whose budgets tended to fluctuate more than other parts of the regular budget, it was almost impossible for the Secretariat to predict their budgets accurately two years in advance. There would therefore be merit in distinguishing, in the Secretary-General's analysis, between changes relating to ongoing programmes and those driven by the needs of political missions. Further, the costs of those missions should be accurately assessed in the budget proposal for the biennium 2010-2011 and the overall figure should rise or fall accordingly.

29. As the demands on limited resources continued to grow, budget discipline, transparency, and strengthening results-based budgeting and management processes became all the more important. Member States must ensure that decisions on the Organization's resources promoted effectiveness and efficiency.

30. **Mr. Gubler** (Switzerland), speaking also on behalf of Liechtenstein, said that, by General Assembly resolution 42/211, the programme budget outline was to be submitted by 15 August in an off-budget year. It was regrettable that the delay of several months in submitting the current budget outline had left little time for discussion.

31. He welcomed the inclusion of a provision for special political missions covering expected requirements for both years of the biennium as enhancing the comprehensiveness and accuracy of the estimates, as well as the Secretary-General's suggestion that the budget for special political missions should be separated from the rest of the regular budget by creating an annually budgeted special account.

32. Many of the items currently before the Committee, some of them related to reform, would have a considerable impact on the programme budget for the biennium 2010-2011. Information on the associated potential requirements, which might bring the budget to well above $5 billion, should have been made available to Member States in an annex to the budget outline. A repetition of the current situation, in which revised appropriations after the first year of the biennium might be up to 20 per cent higher than the budget outline, must be avoided.

33. The current budgetary process was dysfunctional and no longer met the needs of the Organization. He therefore welcomed the Secretary-General's intention to launch a review of the process in 2009, but cautioned that such a review could be successful only if Member States participated actively, cognizant of their responsibility in making the budgetary process work.

34. **Mr. Park** In-kook (Republic of Korea) said that, while the Secretariat had undoubtedly done its best to produce a comprehensive and balanced budget outline, his delegation was concerned that the late submission of the outline might prevent a careful review by Member States. Noting that it showed some improvement over the previous biennium, he particularly welcomed the inclusion of a new chapter, entitled "Other issues", setting out the initiatives on which reports were to be submitted by the Secretary-General. It would, however, have been helpful if the Secretariat had provided indicative estimates of expected financial requirements for the initiatives described in the report, as well as the costs arising in connection with human resources management, the strengthening of the Department of

Political Affairs and the effective and efficient delivery of development-related activities.

35. His delegation noted that the preliminary estimates for the biennium 2010-2011, including provisions for special political missions, exceeded the current budget by 9.8 per cent, and that, according to the Advisory Committee, the total outline estimate, taking into consideration possible add-ons, was $5,187.1 million, 24 per cent higher than the budget for 2008-2009. Expressing concern that such a sharp increase in the overall budget was likely to represent a major burden for Member States given the current economic downturn, he welcomed the reflection in the budget outline of the Secretary-General's efforts to achieve the efficiency gains needed to make additional funding available for the Organization's priority areas. Those efforts should also be reflected in the proposed programme budget for 2010-2011, which should reflect the outcome of reviews of possible obsolete activities, additional cost-effective measures and simplified procedures. It was important to ensure that a focus on reducing the overall budget level did not undermine efforts to implement such important mandates as tackling climate change and achieving the Millennium Development Goals. A balance between efficiency gains and implementation of such initiatives was needed. Lastly, his delegation concurred with the Advisory Committee that the level of the contingency fund should remain at 0.75 per cent of the overall level of resources.

36. **Mr. Mukai** (Japan) said that, while the budget outline was in essence a tool providing the Secretariat with guidance in preparing the proposed programme budget for the following biennium, in accordance with the budget process for off-budget years established in General Assembly resolution 41/213, it also had other valuable functions. In particular, it provided Member States with a comprehensive picture of the size and structure of the next biennial programme budget and should convey both the Secretary-General's priorities and how he intended to achieve them. It was a navigational tool for Member States that required thorough discussion in the General Assembly; it should not be merely rubber-stamped after a few hours' perusal. His delegation therefore deeply regretted the late submission of the proposed programme budget outline for the biennium 2010-2011, just one working day before the end of the session, and he urged the Secretary-General to expedite the submission of future budget outlines.

37. His delegation noted with concern that the outline did not show the estimated impact of potential add-ons. According to the Advisory Committee, the total outline estimate, taking into consideration possible add-ons, amounted to $5,187.1 million, a figure that he understood to be merely indicative and subject to significant change. Accordingly, the proposed programme budget for the biennium 2010-2011 should be based on the total indicative estimate of $4,617.9 million presented in the budget outline.

38. Many delegations saw shortcomings in the preparation and presentation of the budget outline, and they should be corrected. Many Member States were also of the view that the budget outline before the Committee should be considered and adopted without delay, since deferral would further confuse and hinder preparation of the proposed programme budget for the biennium 2010-2011.

39. **Mr. Rashkow** (United States of America) said that the Committee's consideration of the budget outline — which provided the initial estimate of resources needed to carry out all of the Organization's priority activities — was a critical component of an orderly and predictable process intended to advance responsible budgeting. The Secretariat had the important duty of producing an outline that was complete and comprehensive, fully reflecting the resources needed to carry out mandated activities. Because the outline was required to be indicative, it must also give Member States a clear picture of the costs associated with potential add-ons, in other words, proposals by the Secretary-General that were still under consideration or expected to be approved by the time the new budget took effect.

40. When the budget for 2008-2009 had been discussed at the sixty-second session, almost every Member State had expressed concerns about add-ons, a frequent complaint being that the piecemeal approach to the budget process made it difficult for representatives to inform their Governments of the Organization's resource requirements for priority activities. Given the many calls for the budget outline to be approached differently, in order to provide a complete, comprehensive and transparent estimate, his delegation was surprised and disappointed with the incomplete and misleading outline received, which

failed to meet the expectations of his own and other delegations. While the outline total rightly included a two-year allocation for special political missions, it failed to include the add-ons that would have a significant impact on the level of the proposed programme budget. The list of add-ons in paragraph 22 of the proposed outline, for instance, omitted a number of important proposals. More importantly, the potential cost of the add-ons was not included in the table in chapter II, "Preliminary estimate of resources needed to accommodate the proposed programme of activities during the biennium"; neither did it appear anywhere else in the report. The proposed programme budget outline also failed to capitalize on the Organization's efforts to streamline and prioritize its operations. While the outline referred to the application of regulation 5.6 of the programme planning regulations, which required the Secretariat to identify obsolete and marginal outputs, there was no specific evidence that such action had been taken in arriving at the budget outline total.

41. The observations contained in the Advisory Committee's report closely mirrored those of his delegation. He strongly concurred with the Advisory Committee that the budget outline should be submitted sufficiently early to be a practical tool in the budget preparation process. Issuing the document just a week before the close of the main part of the session neither facilitated the Committee's discussions nor assisted the Secretariat in preparing budget proposals. His delegation was, however, pleased that the Secretariat had provided the Advisory Committee with a full picture of the budget requirements that had not been included in the budget outline. They took the total outline estimate to $5,187.1 million, which was in line with his delegation's own comprehensive estimates.

42. He hoped that Member States would be able to hold full discussions in the coming days, leading to a resolution that provided clear guidance for the preparation of the next budget; if that were not possible, discussions on the budget outline would have to be continued in 2009.

Agenda item 118: Programme budget for the biennium 2008-2009 (*continued*)

First performance report on the programme budget for the biennium 2008-2009 (A/63/573 and A/63/620)

43. **Mr. Yamazaki** (Controller), introducing the first performance report on the programme budget for the biennium 2008-2009 (A/63/573), said that the primary purpose of the report was to identify adjustments required, as of the end of the first year of the biennium, because of variations in rates of inflation and exchange and in standards assumed in the calculation of the initial appropriations. It also took into account, inter alia, decisions taken by policymaking organs and unforeseen and extraordinary expenses. The report did not include revised estimates or statements of programme budget implications in respect of draft resolutions currently under consideration. Those amounts were still subject to the decisions of the General Assembly and would affect the level of the revised appropriation.

44. The total revised requirements under the expenditure sections amounted to $4,388.4 million, which represented an increase of $180.8 million over the appropriation level approved in General Assembly resolutions 62/237 A and 62/245. The revised estimate under the income sections amounted to $526.9 million, an increase of $6.8 million, relating primarily to income from staff assessment. Consequently, net requirements in the first performance report amounted to $3,861.5 million, an overall increase of $174.0 million.

45. Adjustments required as a result of changes in exchange rates — an increase of $63 million — reflected the general weakening of the United States dollar over the year compared with operational rates in the initial appropriation. Additional requirements as a result of inflation amounted to $103.8 million. Revisions for staff costs had been included as a result of place-to-place surveys and cost-of-living

adjustments subsequent to the approval of the programme budget for the biennium 2008-2009 in December 2007. Total net inflation adjustments for Professional posts and General Service posts amounted to $43.9 million and $9.7 million respectively. An amount of $7.2 million reflected the impact on staff assessment requirements. Non-post related inflation amounted to $43 million. Adjustments to standard costs, reflecting the net effect of changes in standard salary costs and common staff costs, had resulted in an increase of $6.6 million.

46. Vacancy rates for both Professional and General Service posts had trended downwards from January 2008 to September 2008. Given the downward trend in realized vacancy rates towards budgeted rates in the first year of the biennium, and taking into account the experience of previous bienniums, a further reduction in realized vacancy rates was to be expected over the course of the second year of the biennium. No adjustment for vacancy rates had therefore been made in the present report. The situation would be reported on further in the context of the second performance report. With regard to field security staff, adjustments to the 2008-2009 vacancy rates, reflecting realized vacancy rates of 5.3 per cent for Professional posts and 13.9 per cent for General Service posts, would result in additional requirements of $25.5 million to be shared with other United Nations system organizations under the cost-sharing formula decided upon by the United Nations System Chief Executives Board for Coordination. The United Nations share would amount to $6 million, or 23.79 per cent, of the additional requirements.

47. With regard to unforeseen and extraordinary expenses, commitments in the amount of $1.4 million had been entered into, pursuant to General Assembly resolution 62/239, of which $1.2 million had been certified by the Secretary-General as relating to the maintenance of peace and security and $200,000 had been certified by the President of the International Court of Justice. Concerning the decisions of policymaking organs, the commitment authority previously approved in the amount of $1,936,400 gross ($1,849,800 net) for the construction of additional office facilities at the Economic Commission for Africa had not yet been utilized, owing to delays in the project's implementation. It was therefore proposed to report the requirements arising from the commitment authority in the context of the second performance report for the biennium 2008-2009.

48. Lastly, the report provided detailed information on a number of specific issues in respect of which the General Assembly had asked the Secretary-General to report in the context of the performance reports. They related to the Office of the United Nations High Commissioner for Human Rights, the use of the Secretary-General's limited discretion for budgetary implementation with regard to pandemic influenza and the enterprise resource planning system, and the proposal for restructuring the Office of Human Resources Management on a cost-neutral basis.

49. **Ms. McLurg** (Chairman of the Advisory Committee on Administrative and Budgetary Questions), introducing the related report of the Advisory Committee (A/63/620), said that the Advisory Committee recommended that the General Assembly should approve the revised estimates contained in the report of the Secretary-General, subject to such adjustments as might be necessary as a result of its consideration of matters that were before the Assembly, including the consolidated statement of revised estimates and programme budget implications.

50. The performance report also included information on the restructuring of the Office of Human Resources Management (A/63/573, paras. 44-47). The Advisory Committee was of the view that, as a document describing parameter changes, the first performance report should not deal, in principle, with issues such as the restructuring of the Secretariat, but should be limited to the parameters endorsed by the Assembly, namely, adjustments that were required owing to variations in rates of inflation and exchange and in standards assumed when the initial appropriation had been calculated.

51. In respect of the recosting methodology currently employed by the Secretariat, the Advisory Committee urged the Secretariat in future to continue working closely with the International Civil Service Commission with a view to providing for full recosting on the basis of more up-to-date data. The Committee also recommended that the Secretary-General should explore recosting methodologies used by other international organizations.

52. **Mr. Hunte** (Antigua and Barbuda), speaking on behalf of the Group of 77 and China, said that, as the first performance report gave the Member States a

view of how the resources allocated for the fulfilment of the many mandates entrusted to the Organization had been used, it was unfortunate that that report, and the related report of the Advisory Committee, had not been made available in a timely manner.

53. The Group had noted the revised requirements for the biennium, resulting from adjustments caused by changes in costing parameters compared with those used to calculate original appropriations, by unforeseen and extraordinary expenditure and by additional mandates. However, it had also noted that the bulk of the increase in resource requirements related to activities for the maintenance of peace and security. As the Group had often stated, all proposals approved by the General Assembly and the Security Council had a cost, so financing for activities connected with peace and security should not be provided at the expense of other important activities and mandates of the Organization.

54. With the provisions for special political missions having been almost exhausted halfway through the current biennium, the associated resource requirements would increase. As special political missions, peace and security, and human rights were the only areas of the regular budget which had actually grown, the Group was concerned that financing of the development agenda had not increased at the same rate, and called for the approval at the current session of a resolution to supply adequate resources for the development-related mandates of the General Assembly.

55. The experiment of providing the Secretary-General with limited discretion to enter into commitments of up to $20 million in each biennium for positions and non-post requirements connected with the evolving needs of the Organization should be implemented in a manner consistent with the principles and guidelines in section III of General Assembly resolution 60/283. The Group would pursue further in informal consultations its questions concerning the use of that limited discretion for the enterprise resource planning system project team, and for operational preparedness and business continuity in a protracted human influenza pandemic, as described in paragraph 36 of the first performance report.

56. The Group wished once again to express concern that the first performance report had not complied with paragraph 4 of General Assembly resolution 54/15, in which the Assembly had decided that savings achieved as a result of efficiency measures should be transferred to the funding mechanism of the Development Account with the prior approval of the General Assembly. The Group was surprised that the first performance report contained no information on such savings, yet the Secretariat was often able to identify savings when it saw a need to do so. That situation notwithstanding, it was obvious that the funding mechanism for the Development Account was not functioning as originally intended in 1997, and that the General Assembly should take action to address the problem.

57. Noting the proposals in paragraphs 44 to 47 of the first performance report regarding restructuring of the Office of Human Resources Management, the Group agreed with the observation made by the Advisory Committee in its related report (A/63/620, para. 5) that performance reports should describe changes in planning parameters, should not in principle address substantive issues such as restructuring of the Secretariat, and should be restricted to the parameters approved by the General Assembly.

58. Recosting was essentially an attempt to predict resource needs for the following year, and did not represent actual expenditure or savings. It should be carried out in line with the recommendations of the International Civil Service Commission. The exercise should not be manipulated in the hope of achieving short-term gain, as recosting could not in the end influence the actual level of resource requirements. The Group therefore took the view that it was inappropriate to start discussing the budget for 2010-2011 with figures distorted for the sake of convenience. That would only create problems when the Assembly came to discuss the regular budget in earnest in 2009.

59. Having noted the recommendation made by the Advisory Committee (A/63/620, para. 11) that the Secretariat should explore recosting methodologies used by other international organizations, the Group emphasized that the uniqueness of the Organization, including its diverse international field presence and number of staff, required recosting measures to be customized for its needs. There should be no departure from the recosting approaches described in annex IV to the report of the Advisory Committee. The Group supported the recommendation of the Advisory Committee that the General Assembly should approve the revised estimates in the first performance report,

subject to necessary adjustments, noting in particular the observations of the Advisory Committee regarding the treatment of resource requirements for the construction of additional office facilities at the Economic Commission for Africa.

60. Finally, the Group believed that the programme budget implications being presented to the Committee at the current meeting should be addressed in accordance with the provisions on the contingency fund contained in General Assembly resolutions 41/213 and 42/211.

61. **Mr. Repasch** (United States of America), recalling the Advisory Committee's recommendation that the Secretariat should continue working closely with the International Civil Service Commission with a view to providing for full recosting on the basis of more up-to-date data, wondered whether it might be possible to provide recosting data through December 2008, instead of November 2008. He also wished to know if the Secretariat had, in fact, explored recosting methodologies used by other international organizations.

62. He said that, unless the General Assembly specifically requested otherwise, his delegation agreed with the Advisory Committee's recommendation that extraneous issues should not be included in the performance report.

Revised estimates resulting from resolutions and decisions adopted by the Human Rights Council at its seventh, eighth and ninth sessions, held in 2008, and proposals to improve the procedure for presenting to the General Assembly the financial requirements arising from the resolutions and decisions of the Council (A/63/541 and Add.1, A/63/587 and A/63/629)

Revised estimates resulting from the entry into force of the Convention on the Rights of Persons with Disabilities and the Optional Protocol thereto (A/63/583 and A/63/628)

Review of the lump-sum arrangement of the Office of the United Nations High Commissioner for Refugees (A/63/537 and A/63/616)

Programme budget implications of draft resolution A/C.1/63/L.39: Towards an arms trade treaty: establishing international standards for the import, export and transfer of conventional arms (A/63/621; A/C.5/63/10)

Programme budget implications of draft resolution A/C.3/63/L.33: Situation of human rights in Myanmar (A/63/614; A/C.5/63/12)

Programme budget implications of draft resolution A/C.3/63/L.46/Rev.1: Committee on the Rights of the Child (A/63/624; A/C.5/63/13)

Programme budget implications of draft resolution A/C.3/63/L.53/Rev.1: International Convention on the Elimination of All Forms of Racial Discrimination (A/63/617; A/C.5/63/14)

Programme budget implications of General Assembly resolution 63/3: Request for an advisory opinion of the International Court of Justice on whether the unilateral declaration of independence of Kosovo is in accordance with international law (A/63/619; A/C.5/63/15)

Programme budget implications of draft resolution A/C.3/63/L.16/Rev.1: Rights of the Child (A/63/623; A/C.5/63/16)

Programme budget implications of draft resolution A/C.3/63/L.51/Rev.1: Global efforts for the total elimination of racism, racial discrimination, xenophobia and related intolerance and the comprehensive implementation of and follow-up to the Durban Declaration and Programme of Action (A/63/618; A/C.5/63/17)

Programme budget implications of draft resolution A/C.3/63/L.57: Doha Declaration on Financing for Development: outcome document of the Follow-up International Conference on Financing for Development to Review the Implementation of the Monterrey Consensus (A/63/625; A/C.5/63/19)

63. **Ms. Van Buerle** (Director, Programme Planning and Budget Division) introduced a number of reports of the Secretary-General on revised estimates for the biennium, as well as statements of programme budget implications of draft resolutions and decisions of the General Assembly and its Main Committees submitted

by the Secretary-General in accordance with rule 153 of the rules of procedure of the General Assembly.

64. Introducing the report of the Secretary-General on revised estimates resulting from resolutions adopted by the Human Rights Council at its seventh and eighth sessions, held in 2008, and proposals to improve the procedure for presenting to the General Assembly the financial requirements arising from the resolutions and decisions of the Council (A/63/541), she said that, of the $6,889,800 of estimated expenditure requirements resulting from resolutions adopted at the seventh and eighth sessions, $3,687,500, for activities considered to be of a perennial nature, had already been provided for in the programme budget.

65. Additional requirements of $1,935,900 would be accommodated to the extent possible within existing appropriations. It had also been proposed to consider a further $1,266,400 in the context of a consolidated statement on the review of the Council's subsidiary mechanisms. The recommendations of the Secretary-General were contained in paragraphs 101 to 105 of the report.

66. Introducing the report of the Secretary-General on revised estimates resulting from resolutions and decisions adopted by the Human Rights Council at its ninth session (A/63/541/Add.1), she said that, of the $2,149,300 of estimated expenditure requirements, $1,681,700, for activities considered to be of a perennial nature, had already been provided for in the programme budget. Additional estimated requirements of $467,600 would be accommodated to the extent possible within existing appropriations, and reported in the context of the second performance report for the biennium. The recommendations of the Secretary-General were contained in paragraph 27 of the report.

67. Introducing the report of the Secretary-General on revised estimates resulting from resolutions and decisions adopted by the Human Rights Council following its continuing review of its subsidiary machinery and its related programme budget implications (consolidated statement) (A/63/587), she said that the report in question had been submitted in response to General Assembly resolution 62/245 on special subjects relating to the programme budget for the biennium 2008-2009, which itself endorsed the conclusion expressed by the Advisory Committee in its report on revised estimates resulting from resolutions adopted by the Human Rights Council at its sixth session and its fifth special session, in 2007 (A/62/7/Add.34).

68. The report contained a consolidated statement of the requirements resulting from the continuing review undertaken in accordance with General Assembly resolution 60/251 on the Human Rights Council. The process of review, rationalization and improvement of special procedures mandates of the Council had been completed at the latter's ninth session, in September 2008.

69. Of the $12,674,200 of estimated expenditure requirements resulting from the resolutions and decisions in question, $5,369,200, for activities considered to be of a perennial nature, had already been provided for in the programme budget. Additional requirements of $5,571,900 would be absorbed within the appropriations approved for 2008-2009, leaving $1,733,100 to be accommodated to the extent possible within existing appropriations, with additional appropriations determined in the context of the consolidated statement of all statements of programme budget implications and revised estimates for 2008-2009, due to be submitted shortly to the General Assembly together with proposals on the use of the contingency fund to meet those requirements.

70. Introducing the report of the Secretary-General on revised estimates resulting from the entry into force of the Convention on the Rights of Persons with Disabilities and the Optional Protocol thereto (A/63/583), she recalled that, in the statement of programme budget implications issued by the Secretary-General at the sixty-first session (A/C.5/61/15), the General Assembly had been informed that, should the Convention enter into force in 2007, and should the Conference of the States Parties and the first session of the Committee on the Rights of Persons with Disabilities also be held in 2007, the Secretariat would revert to the General Assembly, in accordance with established procedure, regarding conference-servicing requirements.

71. Following the estimates of financial implications given to the General Assembly, also at its sixty-first session, on the assumption that the Convention would enter into force during the biennium 2008-2009, the estimates regarding that biennium had been revised, bringing the amount concerned from $10,031,900 to $2,385,700. The Secretary-General had also informed

the General Assembly, in the programme budget for the biennium 2008-2009 (A/62/6), that the estimates for section 23, Human rights, were likely to be revised if the Convention did in fact enter into force during that biennium.

72. The adoption of the Convention and Optional Protocol led automatically to a number of activities. The first session of the Conference of States Parties had been held in New York on 31 October and 3 November 2008 and, in accordance with article 34 of the Convention, the Committee on the Rights of Persons with Disabilities would be established. Accordingly, chapter IV of the report estimated total resource requirements for the biennium to be $2,385,700.

73. Introducing the report of the Secretary-General on the review of the lump-sum arrangement of the Office of the United Nations High Commissioner for Refugees (A/63/537), she said that the report in question had been submitted in compliance with paragraph 23.20 of the programme budget for the biennium 2002-2003 (A/56/6 (Sect. 23)), pursuant to which the Office of the United Nations High Commissioner for Refugees would review, after three bienniums, the lump-sum arrangement to fund a portion of its management- and administration-related costs. The report summarized the funding arrangements which had preceded the lump-sum approach, described the experience with the lump-sum approach, and, in chapter IV, proposed the retention of the lump-sum grant.

74. Introducing the statement of programme budget implications of draft resolution A/C.1/63/L.39: Towards an arms trade treaty: establishing common international standards for the import, export and transfer of conventional arms (A/C.5/63/10), she said that the establishment of the open-ended working group in 2009 would result in one organizational and two substantive sessions of the group, to be added to the revised calendar of conferences and meetings for that year. There would also be four substantive sessions in 2010-2011. Should the General Assembly adopt the draft resolution, additional requirements of $1,225,000 would arise for the biennium 2008-2009. Every effort would be made to meet them from within the current appropriations. Any additional appropriations required would be determined in the context of the consolidated statement of all statements of programme budget implications and revised estimates for 2008-2009.

75. Introducing the statement of programme budget implications of draft resolution A/C.3/63/L.33 on the situation of human rights in Myanmar (A/C.5/63/12), she said that, should the General Assembly adopt the draft resolution, the requests made to the Secretary-General would result in estimated net costs of $753,200 connected with the activities of the Special Adviser to the Secretary-General on Myanmar. Technical assistance to the Government of Myanmar, if requested, would be accommodated within the technical cooperation activities of the Office of the United Nations High Commissioner for Human Rights. No additional resources were being requested for the activities of the Special Rapporteur of the Commission on Human Rights on the situation of human rights in Myanmar. Approval of the resource requirements was being sought in the context of the report of the Secretary-General on estimates in respect of special political missions, good offices and other political initiatives authorized by the General Assembly and/or the Security Council (A/63/346/Add.1 and Corr.1).

76. Introducing the statement of programme budget implications of draft resolution A/C.3/63/L.46/Rev.1 on the Committee on the Rights of the Child (A/C.5/63/13), she said that adoption of the draft resolution by the General Assembly would authorize the Committee on the Rights of the Child, as an exceptional and temporary measure, to meet in parallel chambers of nine members each for 10 working days during each of its three regular sessions, and 5 working days during its pre-sessional meetings between October 2009 and October 2010.

77. As a consequence, changes would be necessary to the programme of work under subprogramme 2, Supporting human rights bodies and organs, of section 23, Human rights, of the programme budget for 2008-2009. The relevant outputs for 2010-2011 would be reflected in the proposed programme budget for that biennium. Overall estimated requirements for the biennium 2008-2009 were $725,200, of which $208,300 would be absorbed within the provision for section 23 and $3,800 would be absorbed within the provision for section 28E of the budget. While every effort would be made to accommodate the balance of $513,100 required under section 2 within the existing capacity of the Secretariat under that section, the opportunity to do so could only be determined in the light of the consolidated statement of all statements of

programme budget implications and revised estimates for 2008-2009.

78. Introducing the statement of programme budget implications of draft resolution A/C.3/63/L.53/Rev.1 on the International Convention on the Elimination of All Forms of Racial Discrimination (A/C.5/63/14), she said that adoption of the draft resolution by the General Assembly would authorize the Committee on the Elimination of Racial Discrimination to meet for an additional week per session as a temporary measure from August 2009 until 2011.

79. As a consequence, changes would be necessary to the programme of work under subprogramme 2, Supporting human rights bodies and organs, of section 23, Human rights, of the programme budget for 2008-2009. The relevant outputs for 2010-2011 would be reflected in the proposed programme budget for that biennium. Overall estimated requirements for the biennium 2008-2009 were $437,800, of which $54,200 would be absorbed within the provision for section 23 and $3,700 would be absorbed within the provision for section 28E of the budget. The need for additional sums to be appropriated to accommodate the balance of $379,900 required under section 2 would be determined in the light of the consolidated statement of all statements of programme budget implications and revised estimates for 2008-2009.

80. Introducing the statement of programme budget implications of draft resolution A/C.3/63/L.16/Rev.1 on the rights of the child (A/C.5/63/16), she said that, should the General Assembly adopt the draft resolution, the requests made to the Secretary-General in connection with the work of the Special Representative of the Secretary-General for Children and Armed Conflict would result in estimated costs of $2,194,300 gross, for which provision must be made in the budget for the biennium 2008-2009.

81. Introducing the statement of programme budget implications of draft resolution A/C.3/63/L.51/Rev.1 on global efforts for the total elimination of racism, racial discrimination, xenophobia and related intolerance and the comprehensive implementation of and follow-up to the Durban Declaration and Programme of Action (A/C.5/63/17), she recalled that, in December 2007, when considering draft resolution A/C.3/62/L.65/Rev.1 (adopted as resolution 62/220), the General Assembly had received a statement of programme budget implications (A/C.5/62/21) amounting to some $7.8 million and had been informed that, upon completion of the relevant discussions and determination of the structure of the Durban Review Conference, including regional preparatory meetings, detailed financial implications would be submitted. Accordingly, at that time, no related funding had been provided in the budget for the biennium 2008-2009.

82. During 2008, the Secretariat had reviewed and coordinated information on the resource requirements, to provide a response to the provisions of General Assembly resolution 62/220 on global efforts for the total elimination of racism, racial discrimination, xenophobia and related intolerance and the comprehensive implementation of and follow-up to the Durban Declaration and Programme of Action. A number of developments during the year, notably the decisions taken by the Preparatory Committee at its first and second substantive sessions, had affected the activities undertaken and to be undertaken in a manner which reduced the preliminary estimates.

83. The total estimated requirements for the Durban Review Conference and its preparatory process stood at $3,754,800; $3,184,400 would potentially be absorbed within the existing provision for the biennium 2008-2009. The need for additional sums to be appropriated to accommodate the balance of up to $570,400 required for the holding of the third substantive session of the Preparatory Committee and the intersessional open-ended working group established under the terms of Preparatory Committee decision PC.3/9 would be determined in the light of the consolidated statement of all statements of programme budget implications and revised estimates for 2008-2009.

84. The difference between the initial estimates in the December 2007 statement of programme budget implications (A/C.5/62/21) and the revised estimates in the current statement were explained under each budget section. The action requested of the General Assembly was indicated in paragraph 35 of the current statement.

85. Introducing the statement of programme budget implications of General Assembly resolution 63/3 requesting an advisory opinion of the International Court of Justice on whether the unilateral declaration of independence of Kosovo was in accordance with international law (A/C.5/63/15), she recalled that a statement of programme budget implications read to

the Assembly prior to the adoption of the resolution in question had indicated that the International Court of Justice would revert to the Assembly once it had determined the scope of work required to render an advisory opinion, in the light of the complexity of the issue.

86. The Court estimated the total cost of rendering the advisory opinion to be in the region of $435,000, comprising provisions for translation, reproduction, transmission of documents, conference interpretation, security support, media coverage and audio-visual equipment rental. Of that amount, $130,000 would be required in 2009 to process initial documentation and to move forward with court proceedings.

87. While the programme budget for the biennium 2008-2009 had provided for the Court to furnish advisory opinions as requested by organs of the United Nations, additional resources might be required because of the complexity of the case and the number of Member States likely to participate in the proceedings. Efforts would be made to accommodate the estimated additional requirements of $130,000 in 2009 within the existing appropriation for the Court for the biennium 2008-2009. Actual expenditure would be reported in the context of the second performance report for the biennium, and requirements totalling $305,000 for the biennium 2010-2011 would be considered in the context of the proposed programme budget for that biennium.

88. Introducing the statement of programme budget implications of draft resolution A/63/L.57 on the Doha Declaration on Financing for Development: outcome document of the Follow-up International Conference on Financing for Development to Review the Implementation of the Monterrey Consensus (A/C.5/63/19), she recalled that paragraph 79 of the Declaration called for a conference to be held at the highest level on the world financial and economic crisis and its impact on development.

89. Although implementation of the associated proposals was likely to give rise to additional resource requirements in the biennium 2008-2009, there were currently too few details of the modalities of the conference to determine the full programme budget implications of the draft resolution. Accordingly, should the General Assembly adopt the draft resolution, a detailed statement of programme budget implications would be submitted for its consideration at the current session as soon as specific information was available.

90. **Ms. McLurg** (Chairman of the Advisory Committee on Administrative and Budgetary Questions), introduced the observations and recommendations of the Advisory Committee on the statements of programme budget implications just presented to the Fifth Committee.

91. As noted in its report (A/63/629), the Advisory Committee had considered the reports of the Secretary-General on revised estimates resulting from resolutions and decisions adopted by the Human Rights Council as well as proposals to improve the procedures for presenting to the General Assembly the financial requirements arising from those resolutions and decisions (A/63/541/Add.1). The Advisory Committee had also considered the report of the Secretary-General on the consolidated statement on resolutions and decisions adopted by the Council following its continuing review of its subsidiary machinery and its related programme budget implications (A/63/587). The Advisory Committee regretted that the three reports did not give a clear presentation of requirements, and, in its own report, endeavoured to provide the General Assembly with a succinct understanding of both the requirements and its recommendations.

92. With regard to the procedure to improve the presentation of financial implications arising from resolutions and decisions of the Human Rights Council addressed in the Secretary-General's report (A/63/541), the Advisory Committee saw merit in an annual presentation to the General Assembly. However, the Advisory Committee was of the view that the proposals concerning additional requirements set out in paragraphs 98, 99 and 105 (b) of the Secretary-General's report required greater clarity in presentation and further elaboration and study. Accordingly, it recommended that the current modalities for consideration of the financial requirements arising from Council resolutions and decisions should be maintained, albeit on an annual basis, and that they should be comprehensively reviewed in the context of the proposed programme budget for the biennium 2010-2011.

93. Turning to the Secretary-General's report on Human Rights Council resolutions and decisions (A/63/587), she said that the Advisory Committee

recommended that the General Assembly should approve the additional requirements of $1,733,100 for the biennium 2008-2009, on the understanding that any appropriations as might be necessary would be requested in the context of the consolidated statement of programme budget implications and revised estimates for 2008-2009 relating to the use of the contingency fund.

94. In its report on the revised estimates resulting from the entry into force of the Convention on the Rights of Persons with Disabilities and the Optional Protocol thereto (A/63/628), the Advisory Committee noted that, as indicated in paragraph 2 of the Secretary-General's report (A/63/583), the Secretariat had informed the General Assembly at its sixty-first session of the financial implications, estimated at $10,031,900, that would arise were the Convention on the Rights of Persons with Disabilities to enter into force during the biennium 2008-2009. The estimates had been revised and now amounted to $2,385,700 for the biennium 2008-2009 and $14,190,400 for the biennium 2010-2011.

95. Chapter III of the Advisory Committee's report detailed the resources available within the programme budget for the current biennium. Chapter IV of the report outlined the estimated additional requirements, which would come under section 23, Human rights, section 2, General Assembly and Economic and Social Council affairs and conference management, section 28, Management and support services, and section 35, Staff assessment, of the programme budget for the biennium 2008-2009. The additional requirements under section 35 would be offset by a corresponding amount under income section 1, Income from staff assessment.

96. Under section 23, Human rights, the Secretary-General requested three posts (one P-4, one P-3 and one General Service (Other level)) to provide minimal substantive and technical secretariat services to the States parties and the Committee on the Rights of Persons with Disabilities. The Advisory Committee had been informed that there would be no overlap between the functions of the incumbents of the three posts requested by the Secretary-General and the functions of the incumbents of the eight existing posts in the Department of Economic and Social Affairs referred to in paragraph 17 of the Secretary-General's report.

97. With regard to section 2, General Assembly and Economic and Social Council affairs and conference management, the Advisory Committee noted that several changes to the scope and workload of conference services in the biennium 2008-2009 had resulted in lower requirements for conference-servicing under that section for 2008-2009, and a much lower requirement for documentation for the sessions of the Committee on the Rights of Persons with Disabilities in 2009.

98. The Secretary-General estimated that requirements arising from arrangements to ensure accessibility of facilities and services in connection with meetings of the Committee and of the Conference of States Parties would be met, to the extent possible, from within existing resources. He also indicated that requirements arising in relation to measures taken to ensure compliance with article 9 of the Convention would be taken into account in renovation of the United Nations facilities. The Advisory Committee recommended that the General Assembly should request the Secretary-General to take the necessary steps to ensure that United Nations facilities worldwide were accessible to persons with disabilities.

99. In chapter V of its report, the Advisory Committee recommended that the General Assembly should take note of and approve the proposals of the Secretary-General as set out in his report, on the understanding that such appropriations as might be necessary would be requested in the context of the consolidated statement of all statements of programme budget implications and revised estimates for the biennium 2008-2009.

100. In paragraph 44 (e) of his report (A/63/583), the Secretary-General requested the General Assembly to take note of his proposals for the biennium 2010-2011. The Advisory Committee believed that the appropriate vehicle for those proposals was the proposed budget outline for the biennium 2010-2011. The Advisory Committee further stressed that approval by the General Assembly of the Secretary-General's proposals relating to additional requirements for the biennium 2008-2009 should not be seen as prejudging in any way the outcome of consideration of the proposed programme budget for the biennium 2010-2011.

101. In its report on the review of the lump-sum arrangement of the Office of the United Nations High Commissioner for Refugees (A/63/616), the Advisory Committee detailed the genesis of that arrangement, which had been introduced in the biennium 2002-2003

to fund a portion of the management and administration-related costs of the Office under the United Nations regular budget. Two hundred and twenty management and administration posts, including those of High Commissioner and Deputy High Commissioner, as well as associated non-post administrative expenditures, had been financed by the regular budget for the biennium 2000-2001. The Secretary-General indicated that the lump-sum arrangement had simplified the work of UNHCR by eliminating the need for separate administrative procedures in respect of those management and administration posts funded under the regular budget.

102. In respect of the methodology used by UNHCR to calculate salaries (A/63/616, para. 9), the Advisory Committee had been informed that, because of additional common staff costs incurred as a result of its mandatory rotation policy, UNHCR standard costs for posts were higher than United Nations standard costs.

103. The Advisory Committee recommended that the Assembly should take note of the report of the Secretary-General and endorse the maintenance of the lump-sum arrangement for the funding of UNHCR in future presentations of the proposed programme budget.

104. Turning to the programme budget implications of draft resolution A/C.1/63/L.39, entitled "Towards an arms trade treaty: establishing common international standards for the import, export and transfer of conventional arms" (A/C.5/63/10), she said that the Advisory Committee, in its related report (A/63/621), recommended that the Fifth Committee should inform the General Assembly that, should it adopt the draft resolution, additional requirements of up to $1,225,000 would arise under the programme budget for the biennium 2008-2009. Of that amount, $1,181,000 would fall under section 2, General Assembly and Economic and Social Council affairs and conference management, and $44,000 would fall under section 28D, Office of Central Support Services. Any additional appropriations for the biennium 2008-2009 would be considered by the Assembly in accordance with the procedures for the use and operation of the contingency fund.

105. In its report on the programme budget implications of draft resolution A/C.3/63/L.33 on the situation of human rights in Myanmar (A/63/614), the Advisory Committee noted that, in his report on estimates in respect of special political missions, good offices and other political initiatives authorized by the General Assembly and/or the Security Council (A/63/346/Add.1 and Corr.1-2), the Secretary-General had provided a summary of the cost of continuing the good offices efforts of his Special Adviser on Myanmar for the period from 1 January to 31 December 2009, in line with the Advisory Committee's request to consolidate the overall resources for all special political missions.

106. The adoption of draft resolution A/C.3/63/L.33 would require up to $837,700 gross for the period from 1 January to 31 December 2009 for the continuation of the efforts of the good offices of the Secretary-General. Those requirements would be charged against the provision proposed for special political missions under section 3, Political affairs, of the programme budget for the biennium 2008-2009, as submitted to the General Assembly at the current session (A/63/346/Add.1 and Corr.1-2).

107. In respect of the programme budget implications of draft resolution A/C.3/63/L.46/Rev.1 on the Committee on the Rights of the Child (A/C.5/63/13), the Advisory Committee recommended in its report (A/63/624) that the Fifth Committee should inform the General Assembly that, should it adopt the draft resolution, there would be a need for an additional appropriation in the amount of $513,100 for the biennium 2008-2009 under section 2 of the regular budget. The extent to which an additional appropriation for the biennium 2008-2009 would be required would be determined in the context of the consolidated statement of all statements of programme budget implications and revised estimates for the biennium 2008-2009, which was to be submitted to the General Assembly shortly. Requirements in the amount of $3,612,800 for 2010 would be addressed in the context of the proposed programme budget for the biennium 2010-2011.

108. The Advisory Committee also recommended that the General Assembly should take note of the proposed modifications to the outputs to be incorporated in the programme of work under section 23, Human rights, of the programme budget for the biennium 2008-2009.

109. In its report on the programme budget implications of draft resolution A/C.3/63/L.53/Rev.1 on the International Convention on the Elimination of All Forms of Racial Discrimination (A/63/617), the

Advisory Committee recommended that the Fifth Committee might wish to inform the General Assembly that, should it adopt draft resolution A/C.3/63/L.53/Rev.1, additional requirements of up to $379,900 might arise under section 2 of the programme budget for the biennium 2008-2009 to meet the additional conference-servicing needs of the Committee on the Elimination of Racial Discrimination. The net requirements for the biennium 2010-2011 were indicated in paragraph 20 of the Secretary-General's related statement (A/C.5/63/14).

110. The Advisory Committee stressed that the adoption of the draft resolution should not be seen as prejudging the outcome of consideration of the proposed programme budget for the biennium 2010-2011.

111. Turning to the programme budget implications of General Assembly resolution 63/3 (A/C.5/63/15), in which the Assembly requested the International Court of Justice to provide an advisory opinion on whether the unilateral declaration of independence of Kosovo was in accordance with international law, she said that the Advisory Committee, in its related report (A/63/619), indicated that, given the resources allocated to the Court under section 7 of the programme budget, requests for additional requirements should be accompanied by comprehensive information and justification. The Advisory Committee therefore recommended that the Secretary-General should provide further justification in that regard in the context of the proposed programme budget for the biennium 2010-2011.

112. The Advisory Committee noted that, of the total estimate of $435,000, an amount of $130,000 was required for 2009 in order to process initial documentation and move forward with court proceedings. It also noted that efforts would be made to accommodate the estimated additional requirements of $130,000 in 2009 within the existing appropriation for the biennium 2008-2009. Actual expenditures would be reported in the context of the second performance report for the biennium 2008-2009, and the requirements for the biennium 2010-2011 would be considered in the context of the proposed programme budget for that biennium.

113. The Advisory Committee trusted that adequate justification would be provided in connection with media coverage and security in the context of the proposed programme budget for the biennium 2010-2011.

114. With regard to the programme budget implications of draft resolution A/C.3/63/L.16/Rev.1 on the rights of the child (A/C.5/63/16), the Advisory Committee, in its related report (A/63/623), noted that additional resources would be required in connection with the extension of the mandate of the Office of the Special Representative for 2009. It further noted that a portion of those resources was to be used for the creation of two new Professional posts, at the P-4 and P-3 levels. The Advisory Committee was of the view that the functions contemplated could be handled by two Programme Officers at the P-3 level.

115. The Advisory Committee recommended that the Fifth Committee should inform the General Assembly that, should it adopt draft resolution A/C.3/63/L.16/Rev.1, requirements of up to $2,194,300 gross relating to the terms of operative paragraphs 61 and 81 (b) of the draft resolution would be required for the period from 1 January to 31 December 2009, under section 1, Overall policymaking, direction and coordination. The extent to which the additional requirements would need additional appropriation for the biennium 2008-2009 was to be determined in the context of the consolidated statement of all statements of programme budget implications and revised estimates for the biennium 2008-2009.

116. With regard to the programme budget implications of draft resolution A/C.3/63/L.51/Rev.1 on global efforts for the total elimination of racism, racial discrimination, xenophobia and related intolerance and the comprehensive implementation of and follow-up to the Durban Declaration and Programme of Action (A/C.5/63/17), the Advisory Committee, in its related report (A/63/618), noted that, of the overall estimated additional requirements of $3,754,800, it was estimated that an amount of $3,184,400, relating to the decisions taken by the Preparatory Committee at its organizational and first and second substantive sessions, would be met through absorption under the various sections. Additional resources of up to $570,400 were therefore sought to provide for the holding of the third substantive session of the Preparatory Committee ($382,900) and the intersessional open-ended intergovernmental working group ($187,500).

117. The adoption of the draft resolution would therefore give rise to net additional requirements of $570,400 under section 2 of the budget, General Assembly and Economic and Social Council affairs and conference management. The extent to which the additional requirements would need an additional appropriation for the biennium 2008-2009 was to be determined in the context of the consolidated statement of programme budget implications and revised estimates for the biennium 2008-2009.

118. Turning to the programme budget implications of draft resolution A/63/L.57, entitled "Doha Declaration on Financing for Development: outcome document of the Follow-up International Conference on Financing for Development to Review the Implementation of the Monterrey Consensus" (A/C.5/63/19), she said that, in its related report (A/63/625), the Advisory Committee had noted that it was difficult to determine the full extent of the programme budget implications owing to the absence of sufficient details.

119. Bearing in mind the statement of the Secretary-General, the Fifth Committee might wish to inform the General Assembly that, should it adopt draft resolution A/63/L.57, additional resources might be required for conference servicing, once the modalities of the Conference were known. In that connection, a detailed statement would be submitted for consideration by the Assembly at its current session as soon as specific information became available.

120. **Mr. Repasch** (United States of America) said that his delegation had previously voiced its opposition to several of the draft resolutions that had given rise to the statements of programme budget implications just presented to the Committee and that it would reserve final judgement until a consolidated list of programme budget implications was made available. His delegation was particularly concerned by the vagueness of the statement regarding draft resolution A/63/L.57 on the Doha Declaration. He wondered how it would be possible for the Committee to take action when the programme budget implications were not known. He asked when a statement of programme budget implications containing specific information regarding the conference would be made available as his delegation wished to satisfy itself that the programme budget implications were consistent with the action that had been taken earlier by the Committee.

121. **Ms. Semayoa-Recari** (Guatemala), responding to the comments of the representative of the United States, stressed that the Group of 77 and China fully supported all statements of programme budget implications. Those statements had been approved by the General Assembly and the Committee should therefore allocate resources accordingly. Any concerns that delegations had should be raised in informal consultations.

122. **Ms. Van Buerle** (Director, Programme Planning and Budget Division) said that while she understood Committee members' frustration, the Secretariat would be unable to provide specific information on potential financial implications until the modalities of the conference had been established by the Office of the President of the General Assembly. Given that the draft resolution would soon be adopted, the Secretariat had been obliged to submit a statement of programme budget implications that contained provisional data in order to comply with rule 153 of the rules of procedure of the General Assembly. An updated statement would be circulated as soon as exact figures became available. Such a course of action was not without precedent as the Secretariat had adopted a similar approach in respect of the statement of programme budget implications for the 2005 World Summit Outcome.

The meeting rose at 12.15 p.m.